

State of California
BOARD OF EQUALIZATION

ENERGY RESOURCES SURCHARGE REGULATIONS

Regulation 2301. DUE AND PAYABLE DATES.

Reference: Sections 40051, 40052, and 40053, Revenue and Taxation Code.

The surcharges required to be collected by electric utilities are due quarterly on or before the last day of the month next succeeding each calendar quarter.

Amounts of surcharge due for which a billing for the electrical energy is issued by an electric utility to the consumer prior to the close of a calendar quarter are payable with the surcharge return for that quarter.

Any amounts of the surcharge required to be paid or collected that are not billed in the ordinary course of the billings by an electric utility may be determined by the Board against the utility or the consumer, or both.

History: Adopted December 18, 1974, effective January 26, 1975.